IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 7TH JUNE 2007 / 17TH JYAISHTA 1929

WP(C).No. 17497 of 2007(G)

PETITIONER:

MR.M.G.JOHNEY,
M/S.EMJAY ENGINEERING INDUSTRIES,
THENGODU P.O., ATHANI,
KOCHI- 682 021.

BY ADV. SRI.JOSEPH JERARD SAMSOM RODRIGUES

RESPONDENTS:

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1. ASSISTANT COMMISSIONER (ASSMT),
SPECIAL CIRCLE-II, ERNAKULAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,
ERNAKULAM.

3. DEPUTY TAHASILDAR (RR),
KANAYANNUR TALUK, ERNAKULAM.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.17497 of 2007

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Dated this the 7th day of June, 2007.

JUDGMENT

Heard counsel for the petitioner and Government Pleader. Even though order under challenge is stay order issued by the appellate authority, having regard to the contentions raised which includes dispute on rate of tax and the fact that full supply is to KSEB, W.P. is disposed of modifying Ext.P5 by reducing payment from 50% to rupees fifteen lakhs. The petitioner is granted six weeks to pay the same. Recovery proceedings will be kept in abeyance for payment as above and if petitioner makes payment as above, recovery proceedings will remain stayed till disposal of appeal. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

C.N.RAMACHANDRAN NAIR
Judge

pms